

Murrieta Cemetery District

Month of July 2025

Prepared by
Kristine Anderson

Prepared on
August 20, 2025

Balance Sheet

As of July 31, 2025

	Total
ASSETS	
Current Assets	
Bank Accounts	
1000 Bank Accounts-Gen Fund	
1002 Cash in County Treasurer	473,635.21
1003 County Ops - FMV	-6,151.72
1004 Cash-Capital Outlay-County	16,942.23
1005 County Cap - FMV	-127.52
1010 Capital Outlay-Stifel-Cash	2,667.91
1011 Capital Outlay-Stifel-Invest	246,034.40
1020 Impressed Cash Blue	0.00
1025 BOC-Impressed-Blue-1763	60,212.43
1026 BOC-Revenue-Green-1789	66,980.85
1027 BOC-Payroll-5726	48,586.25
1028 BOC-Savings-6143	520,183.57
1029 CA Class-Savings	139,373.71
1030 BOC-Land Acquisition-CLASS	47,541.73
Total 1000 Bank Accounts-Gen Fund	1,615,879.05
1050 Bank Accounts - Endowment Fund	
1051 Cash-Endowment Care-County	1,140,161.66
1052 County End - FMV	-7,871.55
1060 Endow. Int.-Stifel-Cash	6,635.18
1061 Endow. Int.-Stifel-Investments	140,587.24
1062 Endowment-Stifel-Cash	799.58
1063 Endowment-Stifel-Investment	237,374.01
Total 1050 Bank Accounts - Endowment Fund	1,517,686.12
Total Bank Accounts	3,133,565.17
Accounts Receivable	
1100 Accounts Receivable	-3,319.70
Total Accounts Receivable	-3,319.70
Other Current Assets	
1110 Interest Receivable	8,310.02
1111 Interest Receivable - Capital	0.00
1112 Interest Receivable - Endowmen	0.00
1120 Property Tax Receivable	0.00
1130 Refund Receivable	0.00
1150 Prepaid expenses	0.00
1198 Uncategorized Asset	9,986.45
1199 Payments to deposit	4,463.00
Total Other Current Assets	22,759.47

	Total
Total Current Assets	3,153,004.94
Fixed Assets	
1200 Land (DS)	25,000.00
1205 Structure and Improvements	511,733.00
1210 Equipment	211,765.00
1250 Accumulated Depreciation	-186,659.00
Total Fixed Assets	561,839.00
Other Assets	
1300 DOR - Pension Contributions	23,937.00
1301 DOR - Pension Related	49,759.00
Total Other Assets	73,696.00
TOTAL ASSETS	\$3,788,539.94
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	-3,879.39
Total Accounts Payable	-3,879.39
Credit Cards	
2016 Credit Card Payable	7,398.66
Total Credit Cards	7,398.66
Other Current Liabilities	
2002 Accrued Expenses	0.00
2010 Payroll Tax Payable	1,878.00
2012 Accrued Payroll Payable	13,829.75
2050 Compensated Absences Payable	5,050.17
2060 Net Pension Liability	109,240.00
2061 DIR - Pension Related	866.00
Total Other Current Liabilities	130,863.92
Total Current Liabilities	134,383.19
Total Liabilities	134,383.19
Equity	
3001 Investment in Fixed Assets	561,839.00
3002 Fund Balance - Endowment Care	1,094,778.53
3003 Fund Balance - General	1,225,850.39
3010 Retained Earnings	771,823.83
Net Income	-135.00
Total Equity	3,654,156.75
TOTAL LIABILITIES AND EQUITY	\$3,788,539.94

Profit and Loss

July 2025

		Total
	Jul 2025	Jul 2025 (YTD)
INCOME		
4000 Service Fee Revenue		
4001 Plots Sales	14,270.00	14,270.00
4005 Fees	31,489.60	31,489.60
4025 Other Misc Revenue	795.00	795.00
4150 Services	175.00	175.00
Total 4000 Service Fee Revenue	46,729.60	46,729.60
4050 Endowment Care		
4051 Endowment Care Fees	12,150.00	12,150.00
Total 4050 Endowment Care	12,150.00	12,150.00
4100 Property Taxes		
4101 Current Secured	0.31	0.31
4102 Current Unsecured	1,363.94	1,363.94
4103 Tax Current Supplement	2,159.91	2,159.91
4105 Prior Years Unsecured	0.00	0.00
4106 Home Owner Property Tax	0.00	0.00
4107 CA-Suppl Homeowners Tax Relief	0.00	0.00
4108 RDV Prty Tax, LMIH Resdul Asts	0.00	0.00
4109 Contractual Revenue	0.00	0.00
4110 Prior Supplemental	0.00	0.00
Total 4100 Property Taxes	3,524.16	3,524.16
4200 Investment Earnings - General		
4201 Earnings-County	-4,692.51	-4,692.51
4205 Earnings-CO-County	-148.19	-148.19
4206 Earnings-CO-Stifel	132.98	132.98
4211 Earnings-Savings	1,311.18	1,311.18
4212 Earnings-Class Savings	519.43	519.43
4213 Earnings-Land Acquistions	138.38	138.38
4215 Unrealized Gain/Loss-Cap. Outl	-1,558.78	-1,558.78
4308 Unrealized Gain/(Loss) Class Enhanced	-0.01	-0.01
Total 4200 Investment Earnings - General	-4,297.52	-4,297.52
4300 Investment Earnings - Endowment		
4301 Earnings-Endowment County	-9,788.22	-9,788.22
4302 Earnings-Endowment-Stifel	236.28	236.28
4305 Earnings-Endow Int.-Stifel	1,630.65	1,630.65
Total 4300 Investment Earnings - Endowment	-7,921.29	-7,921.29
Total Income	50,184.95	50,184.95
COST OF GOODS SOLD		
Shipping	128.78	128.78

	Total	
	Jul 2025	Jul 2025 (YTD)
Total Cost of Goods Sold	128.78	128.78
GROSS PROFIT	50,056.17	50,056.17
EXPENSES		
5000 Salaries and Wages	204.60	204.60
5001 Regular Salaries	20,592.33	20,592.33
5010 Medicare	353.60	353.60
5011 Social Security	99.20	99.20
5012 Unemployment Insurance	82.08	82.08
5015 Temporary Employment	1,079.20	1,079.20
Total 5000 Salaries and Wages	22,411.01	22,411.01
5100 Employee Benefits		
5101 Retirement	12,968.54	12,968.54
5102 Retirement -EMC	0.00	0.00
5120 Health Insurance	3,692.32	3,692.32
Total 5100 Employee Benefits	16,660.86	16,660.86
5200 Materials and Services		
5212 Accounting-Payroll Services	29.40	29.40
5214 OASIS	430.24	430.24
5215 Bank fees & service charges	371.14	371.14
5217 Memberships & subscriptions	43.20	43.20
5220 Administrative Expense	1,216.28	1,216.28
5221 Conferences/Training	-795.00	-795.00
5223 Legal	240.00	240.00
5226 Operations	3,344.43	3,344.43
5228 Utilities (DS)	6,239.61	6,239.61
Total 5200 Materials and Services	11,119.30	11,119.30
Total Expenses	50,191.17	50,191.17
NET OPERATING INCOME	-135.00	-135.00
NET INCOME	\$ -135.00	\$ -135.00

Profit and Loss-Capital Outlay

July 2025

		Total
	Jul 2025	Jul 2025 (YTD)
INCOME		
4200 Investment Earnings - General		
4205 Earnings-CO-County	-148.19	-148.19
4215 Unrealized Gain/Loss-Cap. Outl	-1,558.78	-1,558.78
Total 4200 Investment Earnings - General	-1,706.97	-1,706.97
Total Income	-1,706.97	-1,706.97
GROSS PROFIT	-1,706.97	-1,706.97
EXPENSES		
Total Expenses		
NET OPERATING INCOME	-1,706.97	-1,706.97
NET INCOME	\$ -1,706.97	\$ -1,706.97

Profit and Loss-Endowment

July 2025

		Total
	Jul 2025	Jul 2025 (YTD)
INCOME		
4050 Endowment Care		
4051 Endowment Care Fees	12,150.00	12,150.00
Total 4050 Endowment Care	12,150.00	12,150.00
4300 Investment Earnings - Endowment		
4301 Earnings-Endowment County	-9,788.22	-9,788.22
4305 Earnings-Endow Int.-Stifel	1,630.65	1,630.65
Total 4300 Investment Earnings - Endowment	-8,157.57	-8,157.57
Total Income	3,992.43	3,992.43
GROSS PROFIT	3,992.43	3,992.43
EXPENSES		
Total Expenses		
NET OPERATING INCOME	3,992.43	3,992.43
NET INCOME	\$3,992.43	\$3,992.43

Transaction Detail by Account-Expense

July 2025

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
5000 Salaries and Wages							
07/18/2025	Bill	PP # 13	Joshua Barton	Total	2000 Accounts Payable	102.30	102.30
07/22/2025	Bill		Joshua Barton	Total	2000 Accounts Payable	102.30	204.60
Total for 5000 Salaries and Wages						\$204.60	
5001 Regular Salaries							
07/03/2025	Journal Entry	1157		RECORD PAYROLL DATED	-Split-	-102.30	-102.30
07/03/2025	Bill		Joshua Barton	PP # 11 - 1 meeting 6/24/25	2000 Accounts Payable	102.30	0.00
07/03/2025	Journal Entry	1157		RECORD PAYROLL DATED	-Split-	9,438.93	9,438.93
07/17/2025	Journal Entry	1158		RECORD PAYROLL DATED	-Split-	-102.30	9,336.63
07/17/2025	Journal Entry	1158		RECORD PAYROLL DATED	-Split-	11,255.70	20,592.33
Total for 5001 Regular Salaries						\$20,592.33	
5010 Medicare							
07/03/2025	Journal Entry	1157		RECORD PAYROLL DATED	-Split-	163.63	163.63
07/17/2025	Journal Entry	1158		RECORD PAYROLL DATED	-Split-	189.97	353.60
Total for 5010 Medicare						\$353.60	

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
5011 Social Security							
07/03/2025	Journal Entry	1157		RECORD PAYROLL DATED	-Split-	49.60	49.60
07/17/2025	Journal Entry	1158		RECORD PAYROLL DATED	-Split-	49.60	99.20
Total for 5011 Social Security						\$99.20	
5012 Unemployment Insurance							
07/03/2025	Journal Entry	1157		RECORD PAYROLL DATED	-Split-	23.20	23.20
07/17/2025	Journal Entry	1158		RECORD PAYROLL DATED	-Split-	58.88	82.08
Total for 5012 Unemployment Insurance						\$82.08	
5015 Temporary Employment							
07/02/2025	Bill	254824	United Staffing Associates, LLC	Invoice for groundskeeper services provided by United Staffing Associates, LLC to Murrieta Valley Cemetery District wkend 6/29/25	2000 Accounts Payable	1,079.20	1,079.20
Total for 5015 Temporary Employment						\$1,079.20	
Total for 5000 Salaries and Wages with subs						\$22,411.01	
5100 Employee Benefits							
5101 Retirement							

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
07/01/2025	Check		CalPERS		1027 Bank Accounts- Gen Fund:BOC-Payroll- 5726	683.61	683.61
07/02/2025	Check	90606	CalPERS		1027 Bank Accounts- Gen Fund:BOC-Payroll- 5726	0.00	683.61
07/15/2025	Check	90607	CalPERS		1027 Bank Accounts- Gen Fund:BOC-Payroll- 5726	189.67	873.28
07/15/2025	Check	90608	CalPERS		1027 Bank Accounts- Gen Fund:BOC-Payroll- 5726	796.25	1,669.53
07/30/2025	Check	90700	CalPERS		1027 Bank Accounts- Gen Fund:BOC-Payroll- 5726	0.00	1,669.53
07/30/2025	Check	90702	CalPERS		1027 Bank Accounts- Gen Fund:BOC-Payroll- 5726	2,012.33	3,681.86
07/30/2025	Check	90703	CalPERS		1027 Bank Accounts- Gen Fund:BOC-Payroll- 5726	8,449.75	12,131.61
07/30/2025	Check	90701	CalPERS		1027 Bank Accounts- Gen Fund:BOC-Payroll- 5726	836.93	12,968.54
Total for 5101 Retirement						\$12,968.54	

5102 Retirement -EMC

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
07/01/2025	Check		CalPERS		1027 Bank Accounts- Gen Fund:BOC-Payroll- 5726	669.52	669.52
07/02/2025	Check	90606	CalPERS		1027 Bank Accounts- Gen Fund:BOC-Payroll- 5726	50.00	719.52
07/03/2025	Journal Entry	1157		RECORD PAYROLL DATED	-Split-	-719.52	0.00
07/15/2025	Check	90607	CalPERS		1027 Bank Accounts- Gen Fund:BOC-Payroll- 5726	0.00	0.00
07/15/2025	Check	90608	CalPERS		1027 Bank Accounts- Gen Fund:BOC-Payroll- 5726	0.00	0.00
07/17/2025	Journal Entry	1158		RECORD PAYROLL DATED	-Split-	-860.32	-860.32
07/30/2025	Check	90703	CalPERS		1027 Bank Accounts- Gen Fund:BOC-Payroll- 5726	0.00	-860.32
07/30/2025	Check	90701	CalPERS		1027 Bank Accounts- Gen Fund:BOC-Payroll- 5726	810.32	-50.00
07/30/2025	Check	90700	CalPERS		1027 Bank Accounts- Gen Fund:BOC-Payroll- 5726	50.00	0.00
07/30/2025	Check	90702	CalPERS		1027 Bank Accounts- Gen Fund:BOC-Payroll- 5726	0.00	0.00
Total for 5102 Retirement -EMC						\$0.00	

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
5120 Health Insurance							
07/03/2025	Journal Entry	1157		RECORD PAYROLL DATED	-Split-	1,846.16	1,846.16
07/17/2025	Journal Entry	1158		RECORD PAYROLL DATED	-Split-	1,846.16	3,692.32
Total for 5120 Health Insurance						\$3,692.32	
Total for 5100 Employee Benefits						\$16,660.86	
5200 Materials and Services							
5212 Accounting-Payroll Services							
07/02/2025	Expense		PEACHTREE		1027 Bank Accounts- Gen Fund:BOC-Payroll- 5726	8.40	8.40
07/03/2025	Expense		PEACHTREE		1027 Bank Accounts- Gen Fund:BOC-Payroll- 5726	1.40	9.80
07/17/2025	Expense		PEACHTREE		1027 Bank Accounts- Gen Fund:BOC-Payroll- 5726	9.80	19.60
07/31/2025	Expense		PEACHTREE		1027 Bank Accounts- Gen Fund:BOC-Payroll- 5726	9.80	29.40
Total for 5212 Accounting-Payroll Services						\$29.40	
5214 OASIS							

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
07/01/2025	Bill	AC0000002184	Co of Riverside IT	Invoice from County of Riverside to Murrieta Valley Cemetery District for LAFCO FY 2026 Fees and Admin Fees	2000 Accounts Payable	404.72	404.72
07/10/2025	Bill	IT0000006312	Co of Riverside IT	Invoice from County of Riverside to MURRIETA CEMETERY for PS FINANCIALS services partial paid through end of fiscal year	2000 Accounts Payable	25.52	430.24
Total for 5214 OASIS						\$430.24	
5215 Bank fees & service charges							
07/01/2025	Expense		Banc of California		1026 Bank Accounts-Gen Fund:BOC-Revenue-Green-1789	75.35	75.35
07/14/2025	Deposit			Payment Processing Fees	1026 Bank Accounts-Gen Fund:BOC-Revenue-Green-1789	105.89	181.24
07/16/2025	Deposit			Payment Processing Fees	1026 Bank Accounts-Gen Fund:BOC-Revenue-Green-1789	14.05	195.29
07/24/2025	Deposit			Payment Processing Fees	1026 Bank Accounts-Gen Fund:BOC-Revenue-Green-1789	33.46	228.75
07/25/2025	Deposit			Payment Processing Fees	1026 Bank Accounts-Gen Fund:BOC-Revenue-Green-1789	1.29	230.04

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
07/28/2025	Deposit			Payment Processing Fees	1026 Bank Accounts-Gen Fund:BOC-Revenue-Green-1789	12.80	242.84
07/29/2025	Deposit			Payment Processing Fees	1026 Bank Accounts-Gen Fund:BOC-Revenue-Green-1789	114.95	357.79
07/30/2025	Bill		Frontier Communications	3% for credit card payment 8.35	2000 Accounts Payable	8.35	366.14
07/31/2025	Check	SVCCHRG			1028 Bank Accounts-Gen Fund:BOC-Savings-6143	5.00	371.14
Total for 5215 Bank fees & service charges						\$371.14	
5217 Memberships & subscriptions							
07/01/2025	Bill		Google Workspace Business	Monthly for 6 users email management	2000 Accounts Payable	43.20	43.20
Total for 5217 Memberships & subscriptions						\$43.20	
5220 Administrative Expense							
07/01/2025	Bill	3155	CULTURE WORKS	Invoice for iHR Basic service from Culture Works LLC to Murrieta Cemetery	2000 Accounts Payable	400.00	400.00
07/03/2025	Journal Entry	1157		RECORD PAYROLL DATED	-Split-	38.47	438.47

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
07/08/2025	Bill		Carrie Payan	Payment for one cleaning preformed on 07/08/2025 both shop and office and outdoor bathroom	2000 Accounts Payable	275.00	713.47
07/15/2025	Check	SVCCHRG			1025 Bank Accounts-Gen Fund:BOC- Impressed-Blue-1763	4.21	717.68
07/17/2025	Journal Entry	1158		RECORD PAYROLL DATED	-Split-	38.47	756.15
07/22/2025	Bill		Carrie Payan	Payment for one cleaning preformed on 07/22/2025 both shop and office and outdoor bathroom	2000 Accounts Payable	275.00	1,031.15
07/31/2025	Bill	IN2502127	Impact Marketing & Design Inc.	6 ft tablecloth w logo for community events	2000 Accounts Payable	185.13	1,216.28
Total for 5220 Administrative Expense						\$1,216.28	
5221 Conferences/Training							
07/28/2025	Vendor Credit	CK #2290	CSDA	Reimbursement check for C Richi classes	2000 Accounts Payable	-795.00	-795.00
Total for 5221 Conferences/Training						\$ -795.00	
5223 Legal							

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
07/14/2025	Bill	4190	Steven B Quintanilla A Professional Cor	Invoice for legal services provided by Steven B. Quintanilla to Murrieta Valley Cemetery District	2000 Accounts Payable	240.00	240.00
Total for 5223 Legal						\$240.00	
5226 Operations							
07/01/2025	Bill	4235548033	Cintas	Total	2000 Accounts Payable	131.29	131.29
07/01/2025	Bill	6515	EcoFert, Inc	Invoice for Program Service from EcoFert, Inc to Murrieta Cemetery District for \$510.00, due on 07/31/2025	2000 Accounts Payable	510.00	641.29
07/08/2025	Bill	4236227762	Cintas	Total	2000 Accounts Payable	167.08	808.37
07/15/2025	Bill	4236971120	Cintas	Total	2000 Accounts Payable	143.07	951.44
07/21/2025	Bill	272951	Frigid Fluid Co.	2 casters	2000 Accounts Payable	1,372.28	2,323.72
07/22/2025	Bill	Inv301555	Frigid Fluid Co.	new shoulder screw	2000 Accounts Payable	11.59	2,335.31
07/22/2025	Bill	Inv301555	Frigid Fluid Co.	placer arm roller shaft 44.24	2000 Accounts Payable	44.24	2,379.55
07/22/2025	Bill	4237699195	Cintas	Total	2000 Accounts Payable	207.45	2,587.00
07/24/2025	Bill		Lowe's Pro	June/ July 2025 Bill	2000 Accounts Payable	614.36	3,201.36
07/29/2025	Bill	4238418919	Cintas	Total	2000 Accounts Payable	143.07	3,344.43
Total for 5226 Operations						\$3,344.43	

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
5228 Utilities (DS)							
07/01/2025	Bill		Southern California Edison	Total	2000 Accounts Payable	193.92	193.92
07/08/2025	Bill	8541	TVC, INC.	Total	2000 Accounts Payable	726.19	920.11
07/22/2025	Bill		Western Municipal Water District		2000 Accounts Payable	1,111.44	2,031.55
07/22/2025	Bill		Western Municipal Water District	Two bills 1st=\$3699.39 2nd=\$1111.44	2000 Accounts Payable	3,699.39	5,730.94
07/25/2025	Bill	5908583-2371-0	Waste Management	Invoice for waste management services for MURRIETA VALLEY for the period 08/01/25-08/31/25	2000 Accounts Payable	230.17	5,961.11
07/30/2025	Bill		Frontier Communications	Monthly charges for internet July 19-August 19 2025	2000 Accounts Payable	104.84	6,065.95
07/30/2025	Bill		Frontier Communications	Monthly charges for internet June 19-July 19 2025	2000 Accounts Payable	173.66	6,239.61
Total for 5228 Utilities (DS)						\$6,239.61	
Total for 5200 Materials and Services						\$11,119.30	

Transaction Detail by Account-Income

July 2025

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
4000 Service Fee Revenue							
4001 Plots Sales							
07/01/2025	Invoice		Rangel Garcia, Martha E.	Plot	1100 Accounts Receivable	1,700.00	1,700.00
07/07/2025	Invoice		Metz, Norma	Cremation Plot	1100 Accounts Receivable	1,150.00	2,850.00
07/07/2025	Invoice		Segismar, Edward Z.	Niche Columbarium - Tier 1	1100 Accounts Receivable	1,210.00	4,060.00
07/09/2025	Invoice		Ashbaugh, Roberta Crose	Double Depth Burial Plot	1100 Accounts Receivable	2,550.00	6,610.00
07/11/2025	Invoice		Hunt, Maria G	Plot	1100 Accounts Receivable	1,700.00	8,310.00
07/11/2025	Invoice		Camberos, Gino G.	Plot	1100 Accounts Receivable	1,700.00	10,010.00
07/14/2025	Invoice		Cani, Zenaida S.	Niche Columbarium - Tier 1 (Top level) Water Feature (taxable)	1100 Accounts Receivable	1,410.00	11,420.00
07/18/2025	Invoice		Chronister, Phillip W.	Plot	1100 Accounts Receivable	1,700.00	13,120.00
07/23/2025	Invoice		Messersmith, Diane Elizabeth	Plot (Paid in 2005)	1100 Accounts Receivable	0.00	13,120.00
07/23/2025	Invoice		Hester, Barbara Lee Fullagar	Plot (purchased prev.)	1100 Accounts Receivable	0.00	13,120.00
07/28/2025	Invoice		Flake, Liam Jordan	Cremation Plot	1100 Accounts Receivable	1,150.00	14,270.00

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
Total for 4001 Plots Sales						\$14,270.00	
4005 Fees							
07/01/2025	Invoice		Rangel Garcia, Martha E.	Marker Setting	1100 Accounts Receivable	285.00	285.00
07/01/2025	Invoice		Rangel Garcia, Martha E.	Burial Cost - Plot	1100 Accounts Receivable	1,950.00	2,235.00
07/07/2025	Invoice		Segismar, Edward Z.	Non-Resident Fee	1100 Accounts Receivable	1,735.00	3,970.00
07/07/2025	Invoice		Metz, Norma	Burial Cost - Cremation Plot	1100 Accounts Receivable	750.00	4,720.00
07/07/2025	Invoice		Metz, Norma	Marker Setting	1100 Accounts Receivable	285.00	5,005.00
07/07/2025	Invoice		Segismar, Edward Z.	Marker Setting - Niche Columbarium	1100 Accounts Receivable	135.00	5,140.00
07/07/2025	Invoice		Segismar, Edward Z.	Burial Cost - Niche Columbarium	1100 Accounts Receivable	275.00	5,415.00
07/07/2025	Invoice		Segismar, Edward Z.	Niche Wall Vase	1100 Accounts Receivable	215.00	5,630.00
07/09/2025	Invoice		Ashbaugh, Roberta Crose	Burial Cost - Double Depth First Burial	1100 Accounts Receivable	2,670.00	8,300.00
07/09/2025	Invoice		Ashbaugh, Roberta Crose	Marker Setting	1100 Accounts Receivable	285.00	8,585.00
07/11/2025	Invoice		Camberos, Gino G.	Burial Cost - Plot	1100 Accounts Receivable	2,150.00	10,735.00
07/11/2025	Invoice		Camberos, Gino G.	Marker Setting	1100 Accounts Receivable	285.00	11,020.00

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
07/11/2025	Invoice		Hunt, Maria G	Burial Cost - Plot	1100 Accounts Receivable	2,150.00	13,170.00
07/11/2025	Invoice		Hunt, Maria G	Marker Setting	1100 Accounts Receivable	285.00	13,455.00
07/14/2025	Invoice		Cani, Zenaida S.	Niche Wall Vase	1100 Accounts Receivable	215.00	13,670.00
07/14/2025	Invoice		Cani, Zenaida S.	Non-Resident Fee	1100 Accounts Receivable	1,735.00	15,405.00
07/14/2025	Invoice		Cani, Zenaida S.	Marker Setting - Niche Columbarium	1100 Accounts Receivable	135.00	15,540.00
07/14/2025	Invoice		Cani, Zenaida S.	Burial Cost - Niche Columbarium	1100 Accounts Receivable	275.00	15,815.00
07/15/2025	Invoice		Britton, Rupert Lee (Jack)	Marker Setting	1100 Accounts Receivable	285.00	16,100.00
07/18/2025	Invoice		Chronister, Phillip W.	Marker Setting	1100 Accounts Receivable	285.00	16,385.00
07/18/2025	Invoice		La Barbera, Ada Marta	Burial Cost - Cremation Plot	1100 Accounts Receivable	825.00	17,210.00
07/18/2025	Invoice		La Barbera, Ada Marta	Convenience Fee (missed fees for CC)	1100 Accounts Receivable	33.00	17,243.00
07/18/2025	Invoice		La Barbera, Ada Marta	Marker Setting	1100 Accounts Receivable	285.00	17,528.00
07/18/2025	Invoice		Chronister, Phillip W.	Burial Cost - Plot	1100 Accounts Receivable	2,150.00	19,678.00
07/23/2025	Invoice		Messersmith, Diane Elizabeth	Marker Setting	1100 Accounts Receivable	285.00	19,963.00
07/23/2025	Invoice		Messersmith, Diane Elizabeth	Non-Resident Fee	1100 Accounts Receivable	1,735.00	21,698.00

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
07/23/2025	Invoice		Messersmith, Diane Elizabeth	Burial Cost - Plot	1100 Accounts Receivable	2,150.00	23,848.00
07/23/2025	Invoice		Hester, Barbara Lee Fullagar	Marker Setting	1100 Accounts Receivable	285.00	24,133.00
07/23/2025	Invoice		Hester, Barbara Lee Fullagar	Non-Resident Fee	1100 Accounts Receivable	1,735.00	25,868.00
07/23/2025	Invoice		Hester, Barbara Lee Fullagar	Burial Cost - Plot	1100 Accounts Receivable	2,150.00	28,018.00
07/24/2025	Invoice		Purnell, Georgia	Marker Setting	1100 Accounts Receivable	285.00	28,303.00
07/24/2025	Invoice		Purnell, Georgia	Burial Cost - Cremation Plot	1100 Accounts Receivable	825.00	29,128.00
07/28/2025	Invoice		Flake, Liam Jordan	Convenience Fee	1100 Accounts Receivable	108.30	29,236.30
07/28/2025	Invoice		Flake, Liam Jordan	Marker Setting	1100 Accounts Receivable	285.00	29,521.30
07/28/2025	Invoice		Flake, Liam Jordan	Burial Cost - Infant	1100 Accounts Receivable	825.00	30,346.30
07/31/2025	Invoice		Steele, Cathaleen D.	Convenience Fee	1100 Accounts Receivable	33.30	30,379.60
07/31/2025	Invoice		Steele, Cathaleen D.	Marker Setting	1100 Accounts Receivable	285.00	30,664.60
07/31/2025	Invoice		Steele, Cathaleen D.	Burial Cost - Cremation Plot	1100 Accounts Receivable	825.00	31,489.60
Total for 4005 Fees						\$31,489.60	

4025 Other Misc Revenue

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
07/28/2025	Deposit		CSDA	REIMBURSEMENT FOR EDUCATIONAL TRAINING	1025 Bank Accounts-Gen Fund:BOC-Impressed-Blue-1763	795.00	795.00
Total for 4025 Other Misc Revenue						\$795.00	
4150 Services							
07/15/2025	Invoice		Britton, Rupert Lee (Jack)	Marker Disposal Fee (taxable)	1100 Accounts Receivable	175.00	175.00
Total for 4150 Services						\$175.00	
Total for 4000 Service Fee Revenue						\$46,729.60	
4050 Endowment Care							
4051 Endowment Care Fees							
07/01/2025	Invoice		Rangel Garcia, Martha E.	Endowment - Plot	1100 Accounts Receivable	1,350.00	1,350.00
07/07/2025	Invoice		Metz, Norma	Endowment - Cremation Plot	1100 Accounts Receivable	1,350.00	2,700.00
07/07/2025	Invoice		Segismar, Edward Z.	Endowment - Niche Columbarium	1100 Accounts Receivable	1,350.00	4,050.00
07/09/2025	Invoice		Ashbaugh, Roberta Crose	Endowment - Double Depth Burial Plot	1100 Accounts Receivable	1,350.00	5,400.00
07/11/2025	Invoice		Camberos, Gino G.	Endowment - Plot	1100 Accounts Receivable	1,350.00	6,750.00
07/11/2025	Invoice		Hunt, Maria G	Endowment - Plot	1100 Accounts Receivable	1,350.00	8,100.00
07/14/2025	Invoice		Cani, Zenaida S.	Endowment - Niche Columbarium	1100 Accounts Receivable	1,350.00	9,450.00

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
07/18/2025	Invoice		Chronister, Phillip W.	Endowment - Plot	1100 Accounts Receivable	1,350.00	10,800.00
07/23/2025	Invoice		Hester, Barbara Lee Fullagar	Endowment - Plot (purchased prev.)	1100 Accounts Receivable	0.00	10,800.00
07/23/2025	Invoice		Messersmith, Diane Elizabeth	Endowment - Plot (paid in 2005)	1100 Accounts Receivable	0.00	10,800.00
07/28/2025	Invoice		Flake, Liam Jordan	Endowment - Cremation Plot	1100 Accounts Receivable	1,350.00	12,150.00
Total for 4051 Endowment Care Fees						\$12,150.00	
Total for 4050 Endowment Care						\$12,150.00	
4100 Property Taxes							
4101 Current Secured							
07/31/2025	Journal Entry	1163			-Split-	0.31	0.31
Total for 4101 Current Secured						\$0.31	
4102 Current Unsecured							
07/31/2025	Journal Entry	1163			-Split-	1,363.94	1,363.94
Total for 4102 Current Unsecured						\$1,363.94	
4103 Tax Current Supplement							
07/31/2025	Journal Entry	1163			-Split-	0.00	0.00
07/31/2025	Journal Entry	1163			-Split-	2,159.91	2,159.91
Total for 4103 Tax Current Supplement						\$2,159.91	

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
4105 Prior Years Unsecured							
07/31/2025	Journal Entry	1163			-Split-	0.00	0.00
07/31/2025	Journal Entry	1163			-Split-	0.00	0.00
Total for 4105 Prior Years Unsecured						\$0.00	
4106 Home Owner Property Tax							
07/31/2025	Journal Entry	1163			-Split-	0.00	0.00
Total for 4106 Home Owner Property Tax						\$0.00	
4107 CA-Suppl Homeowners Tax Relief							
07/31/2025	Journal Entry	1163			-Split-	0.00	0.00
Total for 4107 CA-Suppl Homeowners Tax Relief						\$0.00	
4108 RDV Prty Tax, LMIH Resdul Asts							
07/31/2025	Journal Entry	1163			-Split-	0.00	0.00
Total for 4108 RDV Prty Tax, LMIH Resdul Asts						\$0.00	
4109 Contractual Revenue							
07/31/2025	Journal Entry	1163			-Split-	0.00	0.00
Total for 4109 Contractual Revenue						\$0.00	
4110 Prior Supplemental							
07/31/2025	Journal Entry	1163			-Split-	0.00	0.00
Total for 4110 Prior Supplemental						\$0.00	

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
Total for 4100 Property Taxes						\$3,524.16	
4200 Investment Earnings - General							
4201 Earnings-County							
07/31/2025	Journal Entry	1163			-Split-	-4,692.51	-4,692.51
07/31/2025	Journal Entry	1163			-Split-	0.00	-4,692.51
Total for 4201 Earnings-County						\$ -4,692.51	
4205 Earnings-CO-County							
07/31/2025	Journal Entry	1162			-Split-	-148.19	-148.19
Total for 4205 Earnings-CO-County						\$ -148.19	
4206 Earnings-CO-Stifel							
07/31/2025	Deposit				1010 Bank Accounts- Gen Fund:Capital Outlay-Stifel-Cash	132.98	132.98
Total for 4206 Earnings-CO-Stifel						\$132.98	
4211 Earnings-Savings							
07/31/2025	Deposit				1028 Bank Accounts- Gen Fund:BOC-Savings- 6143	1,311.18	1,311.18
Total for 4211 Earnings-Savings						\$1,311.18	
4212 Earnings-Class Savings							

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
07/31/2025	Deposit				1029 Bank Accounts- Gen Fund:CA Class- Savings	519.43	519.43
Total for 4212 Earnings-Class Savings						\$519.43	
4213 Earnings-Land Acquisitions							
07/31/2025	Deposit				1030 Bank Accounts- Gen Fund:BOC-Land Acquisition-CLASS	138.38	138.38
Total for 4213 Earnings-Land Acquisitions						\$138.38	
4215 Unrealized Gain/Loss-Cap. Outl							
07/31/2025	Journal Entry	1166		RECORD CHANGE IN VALUE	-Split-	-979.62	-979.62
07/31/2025	Journal Entry	1164		RECORD CHANGE IN VALUE	-Split-	-226.34	-1,205.96
07/31/2025	Journal Entry	1167		RECORD CHANGE IN VALUE	-Split-	-352.82	-1,558.78
Total for 4215 Unrealized Gain/Loss-Cap. Outl						\$ -1,558.78	
4308 Unrealized Gain/(Loss) Class Enhanced							
07/31/2025	Journal Entry	1160		FEE ON LAND ACQUISITION	-Split-	-0.01	-0.01
Total for 4308 Unrealized Gain/(Loss) Class Enhanced						\$ -0.01	
Total for 4200 Investment Earnings - General						\$ -4,297.52	
4300 Investment Earnings - Endowment							

Date	Transaction Type	Num	Name	Memo/Description	Split	Amount	Balance
4301 Earnings-Endowment County							
07/31/2025	Journal Entry	1161			-Split-	-9,788.22	-9,788.22
Total for 4301 Earnings-Endowment County						\$ -9,788.22	
4302 Earnings-Endowment-Stifel							
07/31/2025	Deposit				1062 Bank Accounts - Endowment Fund:Endowment-Stifel- Cash	236.28	236.28
Total for 4302 Earnings-Endowment-Stifel						\$236.28	
4305 Earnings-Endow Int.-Stifel							
07/31/2025	Deposit	INTEREST			1060 Bank Accounts - Endowment Fund:Endow. Int.-Stifel- Cash	1,630.65	1,630.65
Total for 4305 Earnings-Endow Int.-Stifel						\$1,630.65	
Total for 4300 Investment Earnings - Endowment						\$ -7,921.29	